

Exhibit to Order

Exhibit 2 as annexed to the supporting Declaration of Vineet Sehgal

EXHIBIT 2 – OBJECTING CLAIMANTS
List Of Claimants Invested In The Partnerships Identified In Exhibit 1 With
Outstanding Objections To The Trustee's Determination of Claim

Claimant	Claim Number	Objection To Determination Docket Number	Counsel	Partnership Invested In	Partnership Account Number
Ande Anderten	004673	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Burt Moss & Associates, Inc. 401K	003775	1228	Schoepl & Burke, P.A.	P & S Associates General Partnership	1ZA873
Burt Moss & Associates, Inc. 401K	003775	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Burt Moss & Associates, Inc. 401K Plan	004950	1228	Schoepl & Burke, P.A.	P & S Associates General Partnership	1ZA873
Burt Moss & Associates, Inc. 401K Plan	004950	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Carone Gallery Inc. Pernston Trust	011230	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Carone Marital Trust #1 Utd 1/26/00	011277	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Carone Marital Trust C/O R. Ballotta	011278	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Carone Material Trust #2 Utd 1/26/2000	011238	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Sandra W. Dydo	008134	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Joyce Forte Or Bruce Cummings Or Lynn Cummings	003428	1290	Pro Se Filing	P & S Associates General Partnership	1ZA873
Joyce Forte Or Bruce Cummings Or Lynn Cummings	003428	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Paul J. Frank	004966	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Group Benefit Consultants, Inc	007092	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Calla And Marvin Gutter	012857	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Henry C. & Irmgard Koehler, Trust	003192	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Holy Ghost Father Of Ireland	004487	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Holy Ghost Father Of Ireland	004487	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Holy Ghost Fathers South West Brazil	003763	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Holy Ghost Fathers South West Brazil	003763	531	Pro Se Filing	P & S Associates General Partnership	1ZA873
Holy Ghost Fathers South West Brazil	005042	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Holy Ghost Fathers South West Brazil	005042	531	Pro Se Filing	P & S Associates General Partnership	1ZA873
Joan L. Hughes	002429	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
James A. Jordan Living Trust	004482	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873

Claimant	Claim Number	Objection To Determination Docket Number	Counsel	Partnership Invested In	Partnership Account Number
Adam C. & Tonya K. Langley	004560	1497	Pro Se Filing	P & S Associates General Partnership	1ZA873
Adam C. & Tonya K. Langley	004560	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Gerald Login	005909	1385	Pro Se Filing	P & S Associates General Partnership	1ZA873
Gerald Login	005909	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Matthew D Carone Revocable Trust	011229	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Janet Molchan	003869	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Burt & Susan Moss	005343	1228	Schoeppl & Burke, P.A.	P & S Associates General Partnership	1ZA873
Burt & Susan Moss, Ten Ent	003783	1228	Schoeppl & Burke, P.A.	P & S Associates General Partnership	1ZA873
Burt & Susan Moss, Ten Ent	003783	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Myra Friedman Revocable Trust	005421	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Abraham & Rita Newman	003270	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Mary E Nickens	005180	1620	Pro Se Filing	P & S Associates General Partnership	1ZA873
Mary E Nickens	005180	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Paroquia De Santa Luzia	004488	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Robert & Suzanne Plati	003962	1550	Pro Se Filing	P & S Associates General Partnership	1ZA873
Robert & Suzanne Plati	003962	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Suzanne K. Plati	003981	1551	Pro Se Filing	P & S Associates General Partnership	1ZA873
Suzanne K. Plati	003981	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership)	004646	1633	Pro Se Filing	P & S Associates General Partnership	1ZA873
Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership)	004646	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership)	004647	1633	Pro Se Filing	P & S Associates General Partnership	1ZA873
Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership)	004647	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership)	004648	1633	Pro Se Filing	P & S Associates General Partnership	1ZA873
Robert G. Walsh Family Trust #3, General Partner (P & S Associates General Partnership)	004648	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Sam Rosen & Edith Rosen	006322	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Sam Rosen & Edith Rosen	006322	1694	Pro Se Filing	P & S Associates General Partnership	1ZA873
Abraham Saland	008218	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873

Claimant	Claim Number	Objection To Determination Docket Number	Counsel	Partnership Invested In	Partnership Account Number
Susan M. & Victor G. Shaheen	005012	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Alex And Angela Shanks	005622	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Catherine G. Walden	008198	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Walsh Family Trust #2	005362	1633	Pro Se Filing	P & S Associates General Partnership	1ZA873
Walsh Family Trust #2	005362	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Rebekah Gray Wills/Richard Wills, Jr.	009838	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Elaine Ziffer	006122	1680	Phillips Nizer LLP	P & S Associates General Partnership	1ZA873
Alicia N Holloway Revocable Trust	005170	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Ann W. Wensel Living Trust	002095	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Kathryn L. Babcock	003044	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Kathryn L. Babcock	003044	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Mary Ann Barbara	004050	1573	Pro Se Filing	S & P Associates General Partnership	1ZA874
Mary Ann Barbara	004050	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Brett Stempelton IRA Account	005108	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Brett Stempelton IRA Account	005108	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Brenda J. Buckley	003458	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Walter M. & Brenda J. Buckley	003460	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Walter M. Buckley	003459	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Burton Harold Moss Ind Ret Acct	003782	1228	Schoeppl & Burke, P.A.	S & P Associates General Partnership	1ZA874
Burton Harold Moss Ind Ret Acct	003782	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Burton Harold Moss Individual Retirement Acct	004949	1228	Schoeppl & Burke, P.A.	S & P Associates General Partnership	1ZA874
Burton Harold Moss Individual Retirement Acct	004949	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Regina Carle	006081	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Michelle Carter	006251	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Brenda Joyce Chapman	003176	1354	Pro Se Filing	S & P Associates General Partnership	1ZA874
Brenda Joyce Chapman	003176	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Gary R. Chapman	007091	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Patrick And Patricia Cooney	005106	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Patrick And Patricia Cooney	005106	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Cristina P. Strobel Trust Via Guardian Angel Trust	004301	1293	Pro Se Filing	S & P Associates General Partnership	1ZA874

Claimant	Claim Number	Objection To Determination Docket Number	Counsel	Partnership Invested In	Partnership Account Number
Cristina P. Strobel Trust Via Guardian Angel Trust	004301	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Cristina P. Strobel Trust Via Guardian Angel Trust	004302	1293	Pro Se Filing	S & P Associates General Partnership	1ZA874
Cristina P. Strobel Trust Via Guardian Angel Trust	004302	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
David Stempelton Family Trust, Steve Jacobank C Wolke, Co-Trustees	005586	1572	Pro Se Filing	S & P Associates General Partnership	1ZA874
David Stempelton Family Trust, Steve Jacobank C Wolke, Co-Trustees	005586	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Deborah Fellman Revocable Trust	009744	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Deborah McMurtrey IRA	005582	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Melissa Donelson	004671	1575	Pro Se Filing	S & P Associates General Partnership	1ZA874
Melissa Donelson	004671	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Douglas Stempelton Trust	004958	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Douglas Stempelton Trust	004958	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Donald A & M Carolyn Dunkle	002877	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Edward J. Strobel Trust Via Guardian Angel Trust	004322	1294	Pro Se Filing	S & P Associates General Partnership	1ZA874
Edward J. Strobel Trust Via Guardian Angel Trust	004322	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Edward J. Strobel Trust Via Guardian Angel Trust	004323	1294	Pro Se Filing	S & P Associates General Partnership	1ZA874
Edward J. Strobel Trust Via Guardian Angel Trust	004323	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Sharon Falls	005110	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Sharon Falls	005110	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Festus & Helen Stacy Foundation, Inc.	005407	1201	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Festus & Helen Stacy Foundation, Inc.	005407	1274	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Festus & Helen Stacy Foundation, Inc.	005407	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Barbara B. Fox	005320	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Fox Family Partnership	005319	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Fred McMurtrey IRA	005583	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Gary Bizzell IRA Account	005102	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Gary Bizzell IRA Account	005102	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Martha Sanders Gennett	004275	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Mike Goff Custodian For R.A.G., Uigma	006290	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Wallace M. Goodman	013815	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874

Claimant	Claim Number	Objection To Determination Docket Number	Counsel	Partnership Invested In	Partnership Account Number
Wallace M. Goodman	013815	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Wallace M. Goodman	013816	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Wallace M. Goodman	013816	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Guardian Angel Trust LLC	004330	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Guardian Angel Trust LLC	004330	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Margaret B. Guinn (S & P Associates General Partnership)	005360	1633	Pro Se Filing	S & P Associates General Partnership	1ZA874
Margaret B. Guinn (S & P Associates General Partnership)	005360	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Helen F. Holt Revocable Trust	004018	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Adam Holloway	006408	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Don G. Holloway	005509	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Joahn L. Hughes	002557	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Lawrence D Hughes	003082	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Lawrence D. Hughes	002559	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Alice B. Iuen	003972	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Marvin F. Iuen	003980	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Matthew Jacob	005590	1574	Pro Se Filing	S & P Associates General Partnership	1ZA874
Matthew Jacob	005590	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Michael F. Jacob	005854	1565	Pro Se Filing	S & P Associates General Partnership	1ZA874
Michael F. Jacob	005854	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Robert Jacob	004304	1623	Pro Se Filing	S & P Associates General Partnership	1ZA874
Robert Jacob	004304	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Steve Jacob Cust Fbo J.J. Ugma	005393	1576	Pro Se Filing	S & P Associates General Partnership	1ZA874
Steve Jacob Cust Fbo J.J. Ugma	005393	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Edward M. Jacobs	003910	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
James Allen Jordan IRA	004483	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Jane Gray Solomon Trust	004883	1571	Pro Se Filing	S & P Associates General Partnership	1ZA874
Jane Gray Solomon Trust	004883	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Kim D. Janicek, Custodian	003322	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Jennifer Stepelton Fka Jennifer Cooney IRA Account	005101	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874

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Jennifer Stepelton Fka Jennifer Cooney IRA Account	005101	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
James Judd	006662	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Karen S Audet IRA	005894	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Andrea Dee King	005561	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Susan Kovach	004672	1271	Pro Se Filing	S & P Associates General Partnership	1ZA874
Susan Kovach	004672	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Chris P. Lambert	003197	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Emilie Leonardi	003097	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Rosemary Leo-Sullivan	004129	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Richard P Long	009354	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Richard P. & Dora F. Long	009353	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Dorothea V. Marema	004211	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Dorothea V. Marema	004212	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Marquerite & Steven Marinaro	002716	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Martha S. Gennett, IRA	004272	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Martha S. Gennett, Roth IRA	004294	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Louis McIlvaine, Trustee	004623	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Fred McMurtrey	005584	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Susan Michaelson	004073	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Marilyn K Mick	005616	1494	Kachroo Legal Services	S & P Associates General Partnership	1ZA874
Marilyn K Mick	005616	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Robert G Mick	005132	1494	Kachroo Legal Services	S & P Associates General Partnership	1ZA874
Robert G Mick	005132	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Martha Mohr-Franta	005621	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Margaret Lipworth & Donna Moss	006124	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Mr. Paul Mueller	001243	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Karen Newman	002745	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Trisha Nichols	004608	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Louis S. And Darlene A. O'Neal	003682	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Louis S. O'Neal, Jr.	003704	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874

Claimant	Claim Number	Objection To Determination Docket Number	Counsel	Partnership Invested In	Partnership Account Number
Scott Patience	003275	1356	Pro Se Filing	S & P Associates General Partnership	1ZA874
Scott Patience	003275	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Phillip A. Hocott Living Trust	004984	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Phillip A. Hocott Living Trust	004984	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Phillip A. Hocott Living Trust	005518	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Phillip A. Hocott Living Trust	005518	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Edith A Pillsbury	004573	1622	Pro Se Filing	S & P Associates General Partnership	1ZA874
Edith A Pillsbury	004573	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Corinne G Playso	005620	1258	Pro Se Filing	S & P Associates General Partnership	1ZA874
Corinne G Playso	005620	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Michael J. Podwill	008220	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Robert R. Podwill & Gail Podwill	008190	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Bette Anne (Powell) Peltzer	003938	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Bette Anne Powell	003939	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Glen O. & Barbara J. Powell	003978	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Harvey L Powell	005103	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Densel L Raines	009739	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Irwin B & Mary N Reed	004094	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Charles M. Rowan	002938	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Donna Jean Rowan	002937	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Adele Rynkiewicz	004198	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
E. Anne Sanders	004276	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Ellen W. Sanders	004274	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Scott W. Holloway Revocable Trust	005173	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Scott W. Holloway Revocable Trust	005173	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Sean D Stepelton IRA/Sep Account	005107	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Sean D Stepelton IRA/Sep Account	005107	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Marvin A. Seperson	004329	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Sharon Falls IRA/Sep Account	005104	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Sharon Falls IRA/Sep Account	005104	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874

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Craig C Snyder	005396	1256	Pro Se Filing	S & P Associates General Partnership	1ZA874
Craig C Snyder	005396	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Craig C Snyder	005396	1987	Pro Se Filing	S & P Associates General Partnership	1ZA874
SPJ Investments, LTD	004324	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
SPJ Investments, LTD	004324	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Stepelton Advisors, Inc.	005412	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Stepelton Advisors, Inc.	005412	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Douglas A & Virlee Stepelton	005105	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Douglas A & Virlee Stepelton	005105	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Sean Stepelton	005109	1204	Becker & Poliakoff, LLP	S & P Associates General Partnership	1ZA874
Sean Stepelton	005109	1679	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Sean Stepelton	005109	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Ann M. Sullivan	003274	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Ann M. Sullivan	003274	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Jess L. Taylor	004237	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Sharon Lee Tiner	005802	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Cindy Wallick	001879	1132	PRO SE FILING	S & P Associates General Partnership	1ZA874
Cindy Wallick	001879	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Cindy Wallick	001879	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Cindy Wallick	001880	1132	PRO SE FILING	S & P Associates General Partnership	1ZA874
Cindy Wallick	001880	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Cindy Wallick	001880	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Cindy Wallick	001881	1132	PRO SE FILING	S & P Associates General Partnership	1ZA874
Cindy Wallick	001881	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Cindy Wallick	001881	1682	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
James R. & Kathleen Walsh	005361	1633	Pro Se Filing	S & P Associates General Partnership	1ZA874
James R. & Kathleen Walsh	005361	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
James R. & Kathleen Walsh General Partner (S & P Associates General Partnership)	004645	1633	Pro Se Filing	S & P Associates General Partnership	1ZA874
Kathy G. Walsh General Partner (S & P Associates General Partnership)	004644	1633	Pro Se Filing	S & P Associates General Partnership	1ZA874

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Kathy G. Walsh General Partner (S & P Associates General Partnership)	004644	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874
Kathy G. Walsh General Partner (S & P Associates General Partnership)	004649	1633	Pro Se Filing	S & P Associates General Partnership	1ZA874
Kathy G. Walsh General Partner (S & P Associates General Partnership)	004649	1681	Phillips Nizer LLP	S & P Associates General Partnership	1ZA874